

# ABOUT THE INDIANA DEPARTMENT OF REVENUE

## Mission Statement

The Indiana Department of Revenue will administer the tax laws of the State of Indiana in an equitable and courteous manner to promote the highest degree of public trust and voluntary compliance.

## Motto

“Committed to public trust and service”

## Department Divisions

### **Administration**

Sections: Commissioner, Deputy Commissioner, General Counsel to the Commissioner, Director of Operations.

The four main components of this division assist in overseeing the entire agency.

### **Audit**

Sections: Audit Billing/Inquiries, Audit Review, Audit Selection, Operations, Travel and Supplies, Special Tax, Field Auditing and Taxpayer Services in District Offices.

This division promotes voluntary compliance throughout the state and the country in all Indiana tax areas through quality examinations. It is also responsible for the department's 11 District Offices, which are located throughout Indiana.

### **Collections**

Sections: Correspondence, Billings/Agent, Phone Pursuit, Title/Licensing.

This division provides centralized management in the collection of delinquent tax liabilities.

### **Compliance**

Responsibilities: Aircraft, Bankruptcy, Charity Gaming, Consumer Use Tax, Corporate Dissolution, Corporate Federal Audit Adjustments, Corporate Reinstatements, Discovery Projects, Doubtful Exemption User Billings, Fiduciary Tax, Fuel Tax Refunds, Individual Income, Letters of Good Standing, Motor Vehicle Sales Tax, Neighborhood Assistance Credits, Not-for-Profit, Notice of Administration, Prepaid Sales Tax, Refund Specials, Responsible Officer Billings, Sales Tax Refunds, Tax Clearances, and Voluntary Compliance Program.

This division researches, develops, tests and implements various projects that identify non-filing, noncomplying taxpayers for the following taxes: corporate, individual, sales/use, food and beverage, county innkeepers, aircraft, fuel and withholding. It also is responsible for all voluntary compliance agreements completed with previously unregistered taxpayers.

All information for registration of aircraft and not-for-profit organizations is conducted by this division, as well as the approval and issuance of all charity gaming licenses (e.g. raffles, bingo, door prizes, pull-tabs and punch boards). Records are researched for bankrupt individuals and businesses to identify tax liabilities and unfiled tax returns for the purpose of submitting “proof of claims” to the various bankruptcy courts. Outreach through educational seminars and projects is conducted in an effort to promote voluntary compliance by Indiana taxpayers.

### **Controller**

Sections: Budget Analyst, Business Administration, Accounting/Counties, Cigarette Tax and Other Tobacco Products, Mail Services.

This division handles budgeting and purchasing for the department under the guidance of the Controller. Other responsibilities include depositing of tax revenues, preparing appropriate reports and conducting all related banking functions. The Controller's Office administers those taxes collected by the state and returned to the county of origin. This division also handles the inventory and sale of cigarette tax stamps.

### **Criminal Investigation**

Sections: Case and Data Management, Charity Gaming Enforcement, Controlled Substance Excise Tax, Private Employment Agency Licensing, Internal Affairs, Motor Fuel Fraud, Motor Vehicle Excise Tax, and Fraud Investigations/Audit.

The division's primary mission is to detect fraud and prosecute tax evaders. It is responsible for conducting investigations into alleged violations of Indiana tax laws and determining civil liabilities or presenting evidence for criminal prosecution in an effort to increase voluntary compliance.

The majority of these investigations involve the collection and failures to remit trust taxes. The division also monitors charity gaming operations throughout the state and works in conjunction with the Indiana State Police to monitor the unlawful use of dyed fuel on the highways. The division also cooperates with prosecuting attorneys throughout the state in assessing the controlled substance excise tax on those illegally possessing certain drugs and monitors and enforces the collection of the Motor Vehicle Excise Tax from Hoosiers who plate their vehicles outside Indiana. This money is returned to the county where the taxpayer legally resides. The department also conducts background investigations on all employment prospects and investigates alleged employee wrongdoing. The division is also responsible for the investigation and licensing of Private Employment Agencies.

### **Information Technology**

Sections: Administrative Services, Operations, Systems & Programming, Technical Support.

This division supports the department's efforts and goals by creating and administering computerized tax processing systems for the other divisions of the department. This division operates with a goal of providing tax processing systems that are increasingly easier to use; constantly improving efficiency and service to the taxpayer; and maintaining secure and confidential records.

### **Legal**

Sections: Appeals, Litigation, Inheritance Tax, and Protest Review.

This division includes the department's legal staff, which oversees the appeals process from an original tax protest to the Indiana Tax Court. This division also contains the Inheritance Tax Section, which collects tax on all taxable transfers of property resulting from the death of an Indiana resident, or a nonresident decedent, with real or tangible personal property located in Indiana.

### **Motor Carrier Services**

Sections: Customer Service Center, Motor Carrier Road and Fuel Use Taxes, International Vehicle Registration Plan, Safety & Insurance Registrations, Commercial Driver's Licensing, Oversized & Overweight Vehicle Permitting, Accounting & Fund Distribution.

This division provides all of the above tax and registration services to the motor carrier community. The division also collects and distributes revenue to other states and Canadian provinces in accordance with international agreements. Equally important is the effort to work in partnership with the Federal Motor Carrier Safety Administration and other stakeholders to promote and increase safe highway operations, resulting in fewer commercial carrier accidents and fatalities.

The Motor Carrier Services Division operates a "one stop shop." It is located at the Ameriplex Office Park on the southwest side of Indianapolis, offering a "One-Stop-Shop" for the trucking community.

### **Network Security and Administration**

Sections: Administration, Intra/Internet Development, Network/Server Development, Software Support, Local Area Network (LAN)/Client Support, Application Development.

This division supports the department's mission by providing a reliable and secure LAN/WAN (Wide Area Network) environment. The division accomplishes this goal by providing client-server application development, network and LAN administration, software and desktop support, network security, computer-based training and Webmaster services.

### **Personnel**

Sections: Training, Administration, Affirmative Action, Wellness, Payroll/Benefits.

This division administers all "human resource" aspects within the department, including employee and supervisor training, wellness programs, recruiting, payroll and benefits, labor relations, and governmental regulatory administration. It also assists with employee morale programs.

### **Public Affairs and Taxpayer Advocate Office**

Public Affairs Section: Form Development and Revisions, Outreach Education, Practitioner Services, Tax Preparation Software approval, Indiana TaxFax, Web content for the department's Web site, media relations and publications.

This division administers tax form revision and editing, internal and external education, approves software companies and their Indiana tax preparation software and the Indiana TaxFax form distribution system. It also coordinates content for the department's Web site, handles media inquiries, publicity, edits both the department's annual and charity gaming reports, as well as internal and external publications for tax professionals, nonprofit organizations and employees.

Taxpayer Advocate Section: Taxpayer Advocate.

The Office of the Taxpayer Advocate is designed to address complex and special tax problems. The primary goal is to correct exceptional tax problems. The secondary goal is to identify and restructure departmental processes and procedures which may have created or contributed to legitimate problems. A taxpayer's problem is considered exceptional if 1) attempts at resolution through normal departmental channels have been unsuccessful; or, 2) an ongoing, continual problem exists with the filing of tax returns; or, 3) continual assessments result from systematic processing problems.

### **Quality Assurance**

Section: Quality Systems.

This division oversees the development, testing and ongoing changes to the department's Returns Processing System (RPS). The Quality Assurance Division also monitors system output to ensure standards of quality and to assist in problem identification.

### **Returns Processing Center (RPC)**

Sections: A/R Payments, Batch and Edit, Unidentified Checks, Check Processing, Low Volume Data Entry, Electronic Funds Transfer, Forms Processing, Mail Open and Sort, Mail Out, Forms Order, Print Shop, Logistic Support, Data Capture, Corporate Income Tax, Individual Income Tax, System Services, Fuel Tax, Environmental Tax, Return Mail, Business Communication, LAN Support, Administration and Administrative Support.

The Returns Processing Center receives, processes and posts nearly all of the returns and payments received by the department to taxpayer accounts in the Returns Processing System. In addition, this area works with several taxes for which the records are maintained on stand alone P.C. systems which are maintained by the department or other agencies for which the taxes are collected. This area works with several other agencies such as Work Force Development, Environmental Management and Department of Natural Resources to collect various taxes and fees for them.

The Returns Processing Center assures that all returns are posted in an accurate and timely manner which then allows the rest of the department to access the data they need to complete their job functions. The Returns Processing Center works with other divisions within the department to see that retention records are established and adhered to, printing various tax forms and related information for the department, and, when time permits, for other state agencies.

The Forms Order Section provides assistance to accountants, taxpayers, banks and anyone else who needs a single tax return or a supply of tax forms. Taxpayer assistance to Corporate, Sales, Withholding, Fuel, Environmental, Cigarette and Alcoholic Beverage tax accounts are handled by this area, also. The RPC continues to search for new technology and new ways to use existing technology to allow for faster and better ways to receive, process and post any and all of the tax returns received by Indiana Department of Revenue.

### **Tax Policy**

Sections: Policy Research, Fiscal Analysis, Technical Tax Research, Legislative Affairs.

This division primarily works with legislative efforts, serving as a legislative liaison for the Indiana General Assembly. It issues rulings, policy directives and information bulletins, as well as helps to determine the correct interpretation of the law. This division also provides tax statistics to both federal and state agencies as well as to other states.

### **Taxpayer Services**

Sections: Telephone Section, Correspondence, Research and Support, and Taxpayer Assistance.

This division provides walk-in and telephone assistance to Indiana taxpayers, as well as via e-mail and written correspondence. It combines many direct contact functions generally involving three major tax types: individual income tax, sales and withholding taxes.